

Assistant Commissioner of Income Tax / Income Tax Officer 1(1), Bhilai v. Jayshree Paddy Processor Pvt. Ltd.

TAXC No. 22 of 2025

2025:CGHC:54595-DB | TAXC No. 22 of 2025 | 2025-11-10

Low-tax-effect disposal under section 268A and CBDT Circular No. 9/2024 dated 17.09.2024 (modifying Circular No. 5/2024 dated 15.03.2024): Revenue's appeal disposed of as tax liability is below the enhanced Rs. 2 crore High Court monetary threshold.

Income-tax Act, 1961: sections 260A and 268A | CBDT Circular No. 5/2024 dated 15.03.2024 and Circular No. 9/2024 dated 17.09.2024

High Court of Chhattisgarh | 2-judge bench (Division Bench) | Rajani Dubey, J. | Amitendra Kishore Prasad, J.

Assessment years: Not specified in low-tax-effect order

Low-tax-effect disposal under CBDT Circular dated 17.09.2024 (Rs. 2 crore threshold)

Disposes of TAXC No. 22 of 2025 solely on the monetary threshold of Rs. 2 crore without adjudicating the merits.

01 FACTS OF THE CASE

In TAXC No. 22 of 2025 filed by the ACIT/ITO 1(1), Bhilai against Jayshree Paddy Processor Pvt. Ltd., counsel for the appellant Revenue submitted on 10.11.2025 that under the CBDT Circular dated 17.09.2024 enhancing the monetary limit for High Court appeals to Rs. 2 crore, the tax liability in the appeal was below Rs. 2 crore.

Source: [Paragraphs 1-3; PDF pp. 1-4](#)

02 DISCUSSION BY THE HON'BLE COURT

Reproducing paragraphs 1 to 8 of the CBDT Circular dated 17.09.2024 issued under section 268A (enhancing monetary limits to Rs. 60 lakh before ITAT, Rs. 2 crore before High Courts, and Rs. 5 crore before the Supreme Court), the Division Bench accepted the Revenue's prayer.

Source: [Paragraphs 2-4; PDF pp. 2-4](#)

03 JUDICIAL DECISION

Disposed of TAXC No. 22 of 2025 in light of paragraph 5 of the CBDT Circular dated 17.09.2024.

Source: [Paragraph 4; PDF p. 4](#)

04 OUTCOME / IN WHOSE FAVOUR

Assessee (low-tax-effect disposal) - Revenue's appeal disposed of under CBDT Circular dated 17.09.2024 as tax effect is below Rs. 2 crore.

Source: [Paragraph 4; PDF p. 4](#)

05 AKHB REVIEW POINT

AKHB analysis: under paragraph 5 of CBDT Circular No. 9/2024 dated 17.09.2024, the enhanced Rs. 2 crore High Court monetary limit applies retrospectively to pending departmental appeals unless covered by a specific exception in paras 3.1/3.2 of Circular No. 5/2024.

Source: [Paragraphs 2-4; PDF pp. 2-4](#)

SOURCE & VERIFICATION

[High Court of Chhattisgarh official judgment PDF - AKHB Cloud Repository \(20251110_CGHC010016442025.pdf\)](#)

4-page official High Court of Chhattisgarh judgment PDF (20251110_CGHC010016442025.pdf).

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STATUTORY SCOPE

Applies sections 260A and 268A of the Income-tax Act, 1961 read with CBDT Circular dated 17.09.2024. Income-tax Act, 2025 equivalence is not verified.

LATER TREATMENT

Source checked 2026-10-18. Full primary judgment PDF read page-by-page and verified against the AKHB Google Drive repository. Comprehensive subsequent judicial treatment has not been independently verified.

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